

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: GALLANT PRECISION MACHINING CO., LTD.
No. 5-1, Innovation 1st Rd.
Hsinchu Science Park
Hsinchu County
300092
Taiwan

均豪精密工業股份有限公司
新竹科學園區
新竹縣
寶山鄉
創新一路 5-1 號
300092

Holds Statement No: GHGEV 805359

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Gallant Precision Machining Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 95.0755 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,234.0206 tonnes of CO₂ equivalent.
- Gallant Precision Machining Co., Ltd. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- According to the intended purpose, the emission factor for electricity of year 2024 is 0.474 kgCO₂ per kWh is adopted to quantify indirect greenhouse gas emissions from imported energy.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			95.0755
1.1	Stationary combustion		0.3109
1.2	Mobile combustion		34.2483
1.3	Industrial processes (anthropogenic systems)		0.0081
1.4	Fugitive (anthropogenic systems)		60.5082
1.5	Land use, land use change and forestry		0
Direct emissions in tonnes of CO ₂ e from biomass			0
Category 2: Indirect GHG emissions from imported energy			1,234.0206
2.1	Indirect emissions from imported electricity	location-based approach	1,234.0206
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				379.7895
3.3	Emissions from Employee commuting		Locomotive: 956,244.4000pkm Electric locomotive: 67,660.0000pkm Bus: 9,792.0000pkm Private passenger car_gasoline:2,072,638.0000pkm Private passenger car_diesel: 84,912.0000km Hybrid car: 100,528.0000km Train: 80,688.0000pkm	379.7895
Category 4: indirect GHG emissions from products used by organization				257.4190
4.1	Emissions from Purchased goods	Goods: Use the Average-data method Energy & Fuel: Use the Average-data method Raw materials include Frame/base, ROBOT, linear rail, screw, motor, linear horse, slide, grinding wheel, spindle, metal screw.	Electricity: 2,603,419.0000 kWh Purchase of raw materials: 107.1899 tonnes	257.4190

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in selected branches and representative offices, including but not limited to the following:

<u>Location</u>	<u>Verification Information</u>
GALLANT PRECISION MACHINING CO., LTD. No. 5-1, Innovation 1st Rd., Hsinchu Science Park Hsinchu County, 300092, Taiwan 均豪精密工業股份有限公司 新竹科學園區新竹縣寶山鄉 創新一路 5-1 號 300092	The Greenhouse Gas Emissions with GALLANT PRECISION MACHINING CO., LTD. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 55.0586 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 293.8326 tonnes of CO ₂ equivalent.
GALLANT PRECISION MACHINING CO., LTD. Taichung No. 28, Keya W. Rd., Central Taiwan Science Park Daya Dist., Taichung City, 428403, Taiwan 均豪精密工業股份有限公司中科廠 臺中市大雅區科雅西路 28 號 428403	The Greenhouse Gas Emissions with GALLANT PRECISION MACHINING CO., LTD. Taichung for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 38.1259 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 928.0920 tonnes of CO ₂ equivalent.
GALLANT PRECISION MACHINING CO., LTD. Tainan No. 156, Zhongxing Rd., Shanhua Dist. Tainan City, 741002 均豪精密工業股份有限公司台南辦事處 台南市善化區中興路 156 號 741002	The Greenhouse Gas Emissions with GALLANT PRECISION MACHINING CO., LTD. Tainan for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 1.5012 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 10.3043 tonnes of CO ₂ equivalent.
GALLANT PRECISION MACHINING CO., LTD. Kaohsiung No. 92, Lequn Rd., Nanzi Dist. Kaohsiung City, 811011, Taiwan 均豪精密工業股份有限公司高雄辦事處 高雄市楠梓區樂群路 92 號 811011	The Greenhouse Gas Emissions with GALLANT PRECISION MACHINING CO., LTD. Kaohsiung for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 0.3898 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1.7917 tonnes of CO ₂ equivalent.